

Article - Tax - General

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§13–914.

(a) At least 30 calendar days before certifying a debt to the Comptroller, the Central Collection Unit shall notify the debtor in writing that it intends to request the Comptroller to withhold the debt from any income tax refund due the debtor.

(b) The notice required under subsection (a) of this section shall advise the debtor of:

- (1) the amount due and owing;
- (2) the basis of the debt;
- (3) the opportunity to request an investigation of the debt;
- (4) the opportunity to contest any adverse determination after an investigation in a hearing before the Central Collection Unit; and
- (5) the right to a judicial appeal of a final action by the Central Collection Unit.

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